

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

July 7, 2021

Donald McClymont Chief Executive Officer indie Semiconductor, Inc. 32 Journey Aliso Viejo, California 92656

Re: indie Semiconductor, Inc.
Registration Statement on Form S-1
Filed July 2, 2021
File No. 333-257629

Dear Mr. McClymont:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Andi Carpenter at 202-551-3645 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing